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<u>I. Profession</u>	<u>Accrediting Agency or Jurisdiction</u>	<u>Date of Admission</u>
Attorney	State Bar of Georgia	1979
	State Bar of New York	1985
	United States District Court	
	Southern District of New York	1985
	Eastern District of New York	1985
	Northern District of Georgia	1979
	Northern District of California	1981

<u>II. Professional Organization</u>	<u>Number of Years</u>	<u>Active/Inactive</u>
American Bar Association	17	Active
Nat'l Assoc. Bankruptcy Trustees	13	Active
Bankruptcy Bar Association	13	Active
New York State Bar Association	13	Active
Georgia State Bar Association	23	Inactive
New York County Lawyers Association	13	Active
Association of Judges for Arbitration	4	Inactive
American Bar Association	17	Active

III. General professional experience:

The firm prosecutes avoidance actions in post-confirmation, liquidating trust cases. The firm is engaged by the Debtor/Liquidating Trustee in each of the Alliance Entertainment, Iridium, and U.S. Office Products and PSINet chapter 11 cases, to prosecute avoidance actions.

Ian J. Gazes serves as a panel Trustee for the Office of the United States Trustee in the Southern and Eastern Districts of New York.

IV. General experience:

The firm provides legal services for all constituencies in bankruptcy cases, representing litigation trusts, debtors, creditors, and Chapter 7 and 11 trustees. In addition, the firm is retained by Ian J. Gazes, who serves as panel trustee for the Southern and Eastern Districts of New York, to prosecute avoidance actions, and Ian J. Gazes has been retained to serve as a disbursing and claims reconciliation agent.

In July 1998, the firm was retained to represent the trustee for the liquidation trust ("Trust") created in the Alliance Entertainment chapter 11 case. In conjunction with this representation, the firm commenced 125 avoidance actions arising under Chapter 5 of the Bankruptcy Code, as well as numerous related actions arising under common law contract and fraud theories. In less than two years, the firm successfully prosecuted, or settled, all such actions, and collected -- on average -- approximately 75% of the net preference claim asserted, which resulted in unsecured creditors realizing 4x the amount projected for recovery in Alliance's chapter 11 plan of reorganization.

In October 2001, the firm -- based in large measure on the results achieved in Alliance -- was retained by the Debtors in Iridium Operating LLC's chapter 11 case, and asked to commence approximately 165 avoidance actions on behalf of the estate.

In January 2002, the firm was retained to the litigation trust in the U.S. Office Products' chapter 11 case, and asked to commence approximately 3,700 avoidance actions on behalf of the trust.

In July 2002, the Firm was retained to the litigation trust in the PSINet chapter 11 cases, and asked to commence approximately 4,000 avoidance actions on behalf of the trust.

Ian J. Gazes has had extensive experience in the bankruptcy arena and, as noted above, in litigating multiple avoidance actions in "mega cases". The firm has been very successful because our operation is streamlined, efficient and practicable in connection with the litigating of multiple actions, and is well regarded in the bankruptcy community.

Ian J. Gazes serves as a distinguished member of the Panel of Trustees for the Office of the United States Trustee for both the Southern and Eastern Districts of New York for the past 12 years. In his capacity as trustee, he has served as a Chapter 7 Trustee in thousands of cases, including Newmark & Lewis, formerly one of the largest regional electronic equipment retailers in the northeast region, Autotech Leasing Services LLC, et al., one of the country's largest automobile leasing companies, and Toscana, Inc., which was the largest glassware manufacturer and distributor in the northeast. Ian J. Gazes is a certified mediator and has worked as an adjunct professor at Columbia University, EMBA program, and as a guest speaker at the business school for New York University.

V. Mediation training:

USBC-SDNY sponsored training by Endispute, 19.5 hours.